

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

JEFFREY L. BURTCH, CHAPTER 7
TRUSTEE, FACTORY 2-U STORES,
INC., et al.,

Plaintiff,

v.

MILBERG FACTORS, INC.,
CAPITAL FACTORS, INC., THE CIT
GROUP/COMMERICAL SERVICES, INC.,
GMAC COMMERCIAL FINANCE LLC,
HSBC BUSINESS CREDIT (USA) INC.,
ROSENTHAL AND ROSENTHAL, INC.,
STERLING FACTORS CORPORATION,
WELL FARGO CENTURY, INC.,

Defendants.

Civil Action No. 1:07-cv-00556-***

**CERTIFICATE PURSUANT TO RULE 7.1 OF THE
FEDERAL RULES OF CIVIL PROCEDURE**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and to enable the Judges and Magistrate Judges of this Court to evaluate possible disqualification or recusal, the undersigned counsel for Defendant STERLING FACTORS CORPORATION ("SFC") state that Sterling Bancorp, a publicly traded company, is the ultimate corporate parent of SFC.

Dated: November 13, 2007

EDWARDS ANGELL PALMER & DODGE LLP

/s/ Stuart M. Brown

Stuart M. Brown (No. 4050)
Denise Seastone Kraft (No. 2778)
Mark D. Olivere (No. 4291)
919 N. Market Street, Suite 1500
Wilmington, DE 19801
Tel: (302) 777-7770
Fax: (302) 777-7263
smbrown@eapdlaw.com
dkraft@eapdlaw.com
molivere@eapdlaw.com

-and-

OTTERBOURG, STEINDLER HOUSTON & ROSEN, P.C.

Daniel Wallen, Esq.

Bernard Beitel, Esq.

Lloyd M. Green, Esq.

230 Park Avenue

New York, New York 101069

Tel: (212) 661-9100

Fax: (212) 682-6104

dwallen@oshr.com

bbeitel@oshr.com

lgreen@oshr.com

Counsel for Defendant Sterling Factors Corporation